

**Illinois Department of Revenue  
Regulations**

<b>Title 86 Part 130 Section 130.1971 Sellers of Pets and the Like</b>
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**TITLE 86: REVENUE  
PART 130  
RETAILERS' OCCUPATION TAX**

**Section 130.1971      Sellers of Pets and the Like**

- a)      Sellers of Pets and the Like, Including Horses, Fish, Birds, and Insects--When Liable For Tax

When persons who are in the business of selling pets, animals, horses, fish, birds, insects and the like sell those items (whether alive or not) to purchasers for use or consumption, those persons are engaged in the business of selling tangible personal property to purchasers for use or consumption and are required to remit Retailers' Occupation Tax to the Department on their gross receipts from sales. Examples of such use or consumption include, but are not limited to, use as pets, for racing, for show, for medical experimentation, and for bait or use as food for other animals or fish. Examples of such sellers are pet stores that sell dogs, cats, snakes, hamsters, lizards, rabbits, monkeys, and birds; and bait shops that sell minnows, crayfish, worms, crickets, and leaches.

- b)      Sellers of Animals, Horses, Fish, Birds, Insects, and the Like--When Not Liable For Tax

Sellers of breeding animals, horses, fish, birds, insects, and the like are not liable for Retailers' Occupation Tax with respect to the gross receipts received from such sales to purchasers for the purpose of breeding and sale of the offspring. (See Section 130.2100(d) of this Part.) The purchasers must be engaged in that type of business. For example, when a person holds himself out to the public as a breeder of dogs (i.e., he breeds dogs and sells the offspring), he is considered to be engaging in this particular type of business. These types of sales are not subject to Retailers' Occupation Tax because they are considered sales for resale. (See Sections 130.1401 and 130.1405 of this Part.)

- c)      Beginning May 30, 1995, sellers of horses that make sales of horses that are registered with and meet the requirements of the Arabian Horse Club Registry of America, Appaloosa Horse Club, American Quarter Horse Association, United States Trotting Association, or Jockey Club, as appropriate, and that are used for purposes of breeding or racing for prizes, do not incur Retailers' Occupation Tax liability on those sales.

(Source: Added at 24 Ill. Reg. 15104, effective October 2, 2000)